

**CHAPTER 1010****SALES AND USE TAXES ON LIVESTOCK — FEED,  
FEED SUPPLEMENTS, AND ADDITIVES FOR FARM DEER AND BISON***S.F. 335*

**AN ACT** relating to species of animals by classifying certain species as livestock, providing exemptions from the sales and use tax for feed used to support the species, providing for refunds, and including an effective date and retroactive applicability provision.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 422.42, Code Supplement 2001, is amended by adding the following new subsections:

NEW SUBSECTION. 3A. "Farm deer" means the same as defined in section 189A.2.

NEW SUBSECTION. 6A. "Livestock" includes but is not limited to an animal classified as an ostrich, rhea, or emu; bison; or farm deer.

Sec. 2. Section 422.45, Code Supplement 2001, is amended by adding the following new subsection:

NEW SUBSECTION. 16. The gross receipts from the sale of feed and feed supplements and additives when used for consumption by farm deer or bison.

Sec. 3. **REFUNDS.** Refunds of taxes, interest, or penalties which arise from claims resulting from the enactment of section 422.45, subsection 16, in this Act, for sales occurring between April 1, 1995, and the effective date of this Act, shall be limited to fifty thousand dollars in the aggregate and shall not be allowed unless refund claims are filed prior to October 1, 2002, notwithstanding any other provision of law. If the amount of claims totals more than fifty thousand dollars in the aggregate, the department of revenue and finance shall prorate the fifty thousand dollars among all claimants in relation to the amounts of the claimants' valid claims.

Sec. 4. **EFFECTIVE DATE AND RETROACTIVE APPLICABILITY PROVISION.** This Act, being deemed of immediate importance, takes effect upon enactment and applies retroactively to April 1, 1995.

Approved March 6, 2002

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**CHAPTER 1011****FARM IMPLEMENT, MOTORCYCLE, AND  
ALL-TERRAIN VEHICLE FRANCHISES OR DEALERSHIPS***S.F. 2084*

**AN ACT** relating to business relationships between persons involved in the sale of certain vehicles, including suppliers and dealers of all-terrain vehicles.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 322D.1, Code 2001, is amended by adding the following new subsection:

NEW SUBSECTION. 01. "All-terrain vehicle" means the same as defined in section 321G.1.